

ABSTRACT

Title : Determination Analysis of Woven Cloth Selling Price at UKM Daniyal's Pekalongan
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UKM Daniyal's Pekalongan represent individu enterprise which produce Woven cloth from raw material until finished product. To keep stand and to compete, remembering tight of competition between producer of Woven Cloth in Pekalongan, UKM Daniyal's must can determine proper price selling through calculation of it's product raw material. The purposes of this research are to know how calculation of price selling of product and price selling of woven cloth of UKM Daniyal's conventionally and with variable costing method.

This research type which used are descriptive, which purposes to describing character which run at riset which conducted and investigate causes of certain symptom systematically and accurately. Collecting data method which used are interview, guiding question, documentation and literary review. Analysis method which used are qualitative and quantitative. With comparaed between method of prime price of production and price selling with full costing method and variable costing method. Qualitative analysis to describe without used statistical calculation.

According to research result, showed that cost price of product to produce 1 meter woven cloth according to full costing method as much Rp. 11.732,42,- for plain motive, Rp. 11.882,42,- for box motive and Rp. 11.782,42,- for salur motive. Then, according to variable costing method as much Rp. 9.641,87,- for plain motive Rp. 9.791,87,- for box motive and Rp. 9.691,87 for salur motive. That different according to different treatment to production cost. According to full costing, all production cost which variabel and keep charged to cost price. Then varible costing method just charged at cost which have the character variable. So obtained cost price product according to full costing method bigger than variable costing method. According to calculation of variable costing method, selling price obtained from cost price plust markup. Bigness of markup which desirable of company is 25 %. So produce cost price per 1 meter of woven cloth for plain motive as much Rp. 12.052,84,- for box motive Rp. 12.239,84,- and Rp. 12.114,84 for salur motive.

With considering the research result above, can be concluded that variable costing method can be used as alternative in determining selling price of woven cloth UKM Daniyal's. and hopped UKM Daniyal's can apply calculation of cost price product and selling price of it's product properly for directness of their business so can survive and compete in tight of competitiveness.

Approved by first Guidance
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